



PTO/SB/08a/b (08-03)

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INFORMATION DISCLOSURE STATEMENT BY APPLICANT <i>(Use as many sheets as necessary)</i>				Application Number	10/709,329-Conf. #3328
				Filing Date	April 28, 2004
				First Named Inventor	Earl Rotman
				Art Unit	3624 3628
				Examiner Name	Not Yet Assigned-Nguyen, Nga B.
Sheet	1	of	1	Attorney Docket Number	20107/1200838-US1

U.S. PATENT DOCUMENTS

Examiner Initials*	Cite No. ¹	Document Number	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number-Kind Code ² (if known)			
AM	AA	US-2003/0135446 A1	07/17/03	James R. Birle Jr. et al.	
ML	AB	US-2002/0052819 A1	05/02/02	Peter Geoffrey Burton	
ML	AC	US-2004/0024671 A1	02/05/04	Peter C. Freund	
ML	AD	US-6,092,056	07/18/00	Robert Stanley Tull, Jr. et al.	

FOREIGN PATENT DOCUMENTS

Examiner Initials*	Cite No. ¹	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear	T ⁶
		Country Code ³ -Number ⁴ -Kind Code ⁵ (if known)				

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NON PATENT LITERATURE DOCUMENTS

Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
ML	CA	Paul D. Hayward, Income Trusts: A "Tax-Efficient" Product or the Product of Tax Inefficiency, <i>Canadian Tax Journal/Revue Fiscale Canadienne</i> (2002), Vol. 50, No. 5, pages 1529-1569	

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(W:1201
0711200) *Nga Nguyen* Date Considered 8/10/2004



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		Number-Kind Code ² (# known)			
MM	AA	US-2002/0019793 A1	02/14/02	Nicholas Frattalone	
MM	AB	US-2003/0028467 A1	02/06/03	Jeffrey A. Sanborn	

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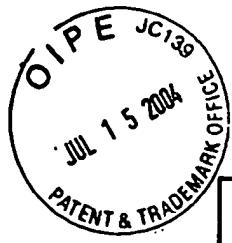
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MM	CA	Rosie Shepperd, Latin America - Cloud over Latin equity plans, <i>Euroweek</i> , April 1994, pages 24, 26	
MM	CB	Steven W. Burge, Mix and Match Plans to Finance Leveraged Build-Ups, <i>Mergers & Acquisitions</i> , Nov./Dec. 1994, pages 31-35	
MM	CC	William M. Gentry et al., Frictions and Tax-Motivated Hedging: An Empirical Exploration of Publicly-Traded Exchangeable Securities, <i>National Tax Journal</i> , March 2003, Vol. LVI, No. 1, Part 2, pages 167-195	
MM	CD	Neil Freeman, Mezzanine Finance For Health Care Companies: Bridging The Gap Between Debt and Equity, <i>Commercial Lending Review</i> , Summer 1998, pages 21-24	
MM	CE	PR Newswire Association LLC, Today's News, CIBC World markets Launches Income Deposit Securities on Amex; http://www.prnewswire.com/cgi-bin/stories.pl?acct=104&story=/www/story/12-05-200 ; Last visited 12/09/03; 2 pages	
MM	CF	Britt Erica Tunick, Street Eagerly Awaits CIBC's Hybrid IPO, <i>Investment Dealer's Digest-The News Magazine of the Financial Community</i> , November 17, 2003	
MM	CG	Andrew Willis, CIBC World unveils case study for U.S. investment dealers; http://www.theglobeandmail.com/servlet/ArticleNews/TPPrint/LAC20031205/RWILL05/TP... ; last visited 2/5/03; 2 pages	
MM	CH	Financial Post, Spinning wealth: Issuers and their underwriters entered previously uncharted territory to attract billions in financing; http://www.dialogweb.com/cgi/dwclient ; last visited 3/23/04; 3 pages	

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JM	CA	A Secure Alternative to an IPO?, Santiago Fittipaldi, Global Finance, pages 26-28, 2004	
MM	CB	Rainmaker Award: "Most Innovative Financing Technique", Corporate Financing Week, June 6, 2004	
MM	CC	Volume Services IPO Opens New Asset Class, IFR (International Financing Review) 1513, page 91, December 6, 2003	
MM	CD	Who Said the Market is Unpredictable, Advertisement: American Stock Exchange, Barron's, December 8, 2003, page 6	
MM	CE	Unusual Meal: Concessions Firm Going Public Via a New Security, Raymond Hennessey, Wall Street Journal, page C5, December 1, 2003	
MM	CF	S&P says Income Securities Hurt Credit Quality, Liz Rappaport, Dow Jones Newswire, April 28, 2004	
MM	CG	U.S. Federal Income Tax Issues Related to Income Deposit Securities, Cleary, Gottlieb, Steen & Hamilton, Alert Memorandum, January, 7, 2004, available at http://www.cgsh.com/files/tbl_s5096AlertMemoranda/FileUpload5741/124/2-2004.pdf , last visited July 7, 2004	
MM	CH	CIBC's IDS Structure GETS FIRST COPYCAT, Britt Erica Tunick, Investment Dealers Digest, pages 9-10, February 16, 2004	

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{W:1201 071200}	Nguyen	Date Considered	8/10/2004
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